Please Direct All Correspondence to Customer Number 20995

NOV 0 3 2006 By

ISSUE FEE TRANSMITTAL LETTER

ADBARY

Tanaka et al.

App. No

10/791,111

Filed

March 2, 2004

For

ENGINE ARRANGEMENT FOR

OFF-ROAD VEHICLE

Art Unit

3618

Class/Sub-Class

180-290000

Examiner

James A. Shriver II

CERTIFICATE OF MAILING

I hereby certify that this correspondence and all marked attachments are being deposited with the United States Postal Service as first-class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on

October 31, 2006

Date

Robert J. Roby, Reg. No. 44,3

MAIL STOP ISSUE FEE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Enclosed for filing is the Issue Fee for the above-identified application:

- (X) Form PTOL-85.
- (X) Six (6) sheet(s) of Replacement drawings.
- (X) A check in the amount of \$1700 is enclosed for the following fees:
 - (X) \$1400 Issue Fee
 - (X) \$300 Publication Fee
- (X) Return prepaid postcard.

The Commissioner is hereby authorized to charge any additional fees which may be required, or credit any overpayment, to Account No. 11-1410.

Robert J. Roby

Registration No. 44,304

Attorney of Record Customer No. 20,995

(949) 760-0404